

Charity Registration No. NIC107847

Company Registration No. NI644301 (Northern Ireland)

Give Back (NI)

Company Limited by Guarantee

Trustees' Report and Unaudited Accounts

Year Ended 31 March 2024

Give Back (NI)

Financial Statements

Year Ended 31 March 2024

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Give Back (NI)

Charity Reference and Administrative Details

Year Ended 31 March 2024

Charity registration number	NIC107847
Company number	NI644301
Trustees	Tanya McCuig Aisling Cartmill Harlie Louise Cochrane
Registered office	Unit 189 Moat House 54 Bloomfield Avenue Belfast BT5 5AD
Independent examiner	Guardian Chartered Accountants 2 William Street Newtownards Co. Down BT23 4AH
Bankers	Lloyds Bank

Give Back (NI)

Trustees' Annual Report

Year Ended 31 March 2024

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, governance and management

The charity is a company limited by guarantee and was incorporated on 3 March 2017.

The trustees', who are also directors for the purpose of company law, and who have served during the year and since the year end were:

Tanya McCuig
Aisling Cartmill
Harlie Louise Cochrane

The company actively promotes a board of trustees which includes a range of skill, experience and knowledge in keeping with the pursuance of its Objects and to this end it is entitled to advertise and interview eligible candidates to be potential trustees of the board.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

New trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions cover the obligations of trustees, the main documents which set out the operational framework for the charity, resourcing and the current financial position and future plans and objectives. New trustees are also referred to the Charity Commission's guide "The Essential Trustee".

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

Give Back (NI) is committed to providing a training academy which provides a supported employment training program, working with individuals and groups suffering from and dealing with social and economic disadvantage and social exclusion. This could be due to a health or mental barrier preventing them from accessing and sustaining work. It will provide help to those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Give Back (NI)

Trustees' Annual Report

Year Ended 31 March 2024

Achievements

The charity is in the early stages of establishing the training academy and hopes that taring programs will commence in the near future.

Financial review (including reserves policy)

The accounts have been prepared for the year ended 31 March 2024. The results are set out on page 8 of the financial statements. The charity had recorded a net surplus of £215 for the year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Risk Identification and Management

The Board of Trustees has assessed the major risks to which the charity is exposed, in particular they have highlighted those related to the short-term revenue funding leading to insecurity. This is a risk faced by most voluntary and community organisations. The board proactively work towards self-sustainability by developing the income generating services and facilities provided within the new premises. The Board are satisfied that systems are in place to mitigate exposure to the major risks.

Compliance with Public Benefit

The company has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities, as well as providing public benefit.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the Charities SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- * prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Give Back (NI)

Trustees' Annual Report

Year Ended 31 March 2024

On behalf of the board of trustees

Tanya McCuig
Trustee

Dated:

Give Back (NI)

Independent Examiner's Report to the Members of Give Back (NI) for the Year Ended 31 March 2024

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 8 to 16.

Respective responsibilities of trustees' and examiner

The charity's trustees', who are also the directors of Give Back (NI) for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008, the 2008 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 65(3)(a) of the 2008 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R. Colin Stewart
for and on behalf of
Guardian
Chartered Accountants
2 William Street
Newtownards
Co. Down
BT23 4AH

Dated:

Give Back (NI)

Statement of Financial Activities (incorporating the Income and Expenditure Account)

For the Year Ended 31 March 2024

		Unrestrict ed funds	Restricted funds	Total 2024	Total 2023
	Note	£	£	£	£
Income from:					
Donations		1,060	-	1,060	3,089
Bank interest		-	-	-	-
Total income		1,060	-	1,060	3,089
Expenditure on:					
Charitable activities					
Support & Governance costs	2	845	-	845	4,694
Total expenditure		845	-	845	4,694
Net surplus/(deficit) for the year		215	-	215	(1,605)
Transfers between funds		-	-	-	-
Net movement in funds		215	-	215	(1,605)
Reconciliation of funds:					
Total funds brought forward		(1,605)	-	(1,605)	-
Fund balances at 31 March 2024		(1,390)	-	(1,390)	(1,605)

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Give Back (NI)

Balance Sheet

For the Year Ended 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	3	341	426
		<hr/>	<hr/>
		341	426
Current assets			
Debtors	4	-	-
Cash at bank and in hand		1,475	815
		<hr/>	<hr/>
		1,475	815
Creditors: amounts falling due within one year	5	(3,206)	(2,846)
		<hr/>	<hr/>
Net current assets		(1,731)	(2,031)
		<hr/>	<hr/>
Creditors: amounts falling due after one year:			
Loans		-	-
		<hr/>	<hr/>
		(1,390)	(1,605)
Total assets less current liabilities		<hr/>	<hr/>
Income funds			
Unrestricted funds	6	(1,390)	(1,605)
Restricted funds		-	-
		<hr/>	<hr/>
Total charity funds		(1,390)	(1,605)
		<hr/>	<hr/>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 for the year ended 31 March 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

Give Back (NI)

Balance Sheet

For the Year Ended 31 March 2024

The financial statements were approved and authorised for issue by the Board on 15 December 2023.

Signed on behalf of the board of trustees

Tanya McCuig
Trustee

Company Registration No. NI624483

Give Back (NI)

Notes to the Financial Statements

For the Year Ended 31 March 2024

1 Summary of significant accounting policies

(a) General information and basis of preparation

Give Back (NI) is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 189 Moat House, 54 Bloomfield Avenue, Belfast, BT5 5AD.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Voluntary income is received by way of grants, donations and gifts and is included in the full Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the

Give Back (NI)

Notes to the Financial Statements

For the Year Ended 31 March 2024

amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is included when receivable.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, probable receipt and the amount can be measured with sufficient reliability.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities includes; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

(f) Tangible fixed assets

Tangible fixed assets, other than freehold land & buildings, are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	20% per annum reducing balance
Computer equipment	20% per annum reducing balance

Give Back (NI)

Notes to the Financial Statements

For the Year Ended 31 March 2024

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

(i) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(j) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(k) Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

(l) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Give Back (NI)

Notes to the Financial Statements

For the Year Ended 31 March 2024

2 Support & governance costs

	Unrestricted £	Restricted £	2024 £	2023 £
Advertising	-	-	-	310
Light & heat	-	-	-	735
Travel expenses	-	-	-	1,238
Telephone	-	-	-	453
Subscriptions	-	-	-	185
Printing, postage, stationery	-	-	-	192
Accountancy	360	-	360	360
Computer expenses	-	-	-	1,105
Sundry expenses	-	-	-	116
Staff training	400	-	400	-
Depreciation on office equipment	85	-	85	-
	<hr/>	<hr/>	<hr/>	<hr/>
	845	-	845	4,694

3 Tangible fixed assets

	Computer equipment £	Fixtures, furniture & fittings £	Total £
Cost:			
At 1 April 2023	426	-	426
Additions	-	-	-
Disposals	-	-	-
At 31 March 2024	<hr/> 426	<hr/> -	<hr/> 426
Depreciation:			
At 1 April 2023	-	-	-
Charge for the year	85	-	85
On Disposal	-	-	-
At 31 March 2024	<hr/> 85	<hr/> -	<hr/> 85
Net book value:			
At 31 March 2024	<hr/> <u>341</u>	<hr/> -	<hr/> <u>341</u>
At 31 March 2023	<hr/> <u>426</u>	<hr/> -	<hr/> <u>426</u>

Give Back (NI)

Notes to the Financial Statements

For the Year Ended 31 March 2024

4 Debtors

	2024 £	2023 £
Other debtors	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

5 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,206	2,846
	<hr/>	<hr/>
	3,206	2,846
	<hr/>	<hr/>

6 Unrestricted funds

	Balance at 2023 £	Income £	Expenditure £	Transfers £	Balance at 2024 £
General funds	(1,605)	1,060	(845)		(1,390)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(1,605)	1,060	(845)	-	(1,390)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

7 Trustees

None of the trustees (or any person connected with them) received any remuneration or benefits from the charity during the year.

8 Taxation

No corporation tax has been provided in these accounts because the income of the charity is within the exemption granted by Section 505 of the Income and Corporation Taxes Act 1988.

9 Company limited by guarantee

The company is limited by guarantee. The liability of each member is limited to £1 each.

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Notes to the Financial Statements

For the Year Ended 31 March 2024

10 Related party transactions

There were no related party transactions during the year.